

INTRODUCTION TO THE DoD FINANCIAL MANAGEMENT REGULATION

GENERAL

The DoD Financial Management Regulation provides all DoD Components with the policy, regulation, and procedures within the area of responsibility of the Under Secretary of Defense (Comptroller). The Regulation consists of the following 15 Volumes:

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| 1. General Financial Management Information, Systems, and Requirements | 7. Military Pay Policy and Procedures |
| 2. Budget Formulation and Presentation | 8. Civilian Pay Policy and Procedures |
| 3. Budget Execution - Availability and Use of Budgetary Resources | 9. Travel Policy and Procedures |
| 4. Accounting Policy and Procedures | 10. Contract Payment Policy and Procedures |
| 5. Disbursing Policy and Procedures | 11. Reimbursable Operations, Policy and Procedures |
| 6. Reporting Policy and Procedures | 12. Special Accounts, Funds and Programs |
| | 13. Nonappropriated Funds Policy and Procedures |
| | 14. Financial Management Education and Training |
| | 15. Security Assistance Policy and Procedures |

AUTHORIZATION

This Regulation is issued by the Under Secretary of Defense (Comptroller) under authority of DoD Instruction 7000.14 (reference (a)).

PARAGRAPH NUMBERING SYSTEM

The paragraph numbering system of this Regulation is consistent for all 15 Volumes. The 6 digit paragraph number and its subparagraph designators are formulated as follows:

01
CHAPTER 1

01
SECTION 1

01
PARAGRAPH 1

A. 1. a. (1)(a)
SUBPARAGRAPHS

PUBLICATIONS SUPERSEDED

This Volume of the Regulation (Volume 8) incorporates the contents of the following:

DoD 7220.9-M, DoD Accounting Manual (Chapter 16), Dec. 14, 1987;

DoD Directive 1412.2, "Contributions to State Retirement Programs for National Guard Technicians," June 15, 1982; and

DoD Directive 1418.4, "Civilian Pay Allotments," March 16, 1979.

This Volume supersedes the following manuals and regulations as civilian pay accounts are transferred to the Defense Finance and Accounting Service's consolidated civilian payroll offices:

Army Regulation 37-105, Finance and Accounting for Installations: Civilian Pay Procedures;

NAVSO P-1000, Navy Comptroller Manual, Volume 3, Chapter 3: Appropriation, Cost, and Property Accounting (Field);

Air Force Regulation 177-104, including Changes 1 through 5, Civilian Pay Transactions at Base Level; and

DLAM 7000.1, DLA Accounting and Finance Manual, Chapter 10, Section XII.